

## GENERAL CAPITAL PROJECTS FUND

The General Capital Projects Fund is used to account for the acquisition of general fixed assets of the County. Fixed assets for the water and sewer system are accounted for in a separate fund, the Water and Sewer Capital Projects Fund. Fixed assets for the solid waste system are accounted for in the Solid Waste Fund. Fixed assets for the Department of Social Services are shown in their operating budget, as required for state reimbursement. The first year of the 6-year Capital Improvements Program (CIP) becomes the capital budget for the next fiscal year. It is budgeted in this fund. For purposes of the CIP, a capital project is defined as a fixed asset having a useful life of at least two years, and costing at least \$5,000.

The General Capital Projects Fund receives its revenues from transfers from the General Fund or in some cases from other funds, federal and state grants, loans, general obligation bonds, certificates of participation, capital leases, and other forms of debt issuance. Smaller fixed assets that can be purchased or constructed within the fiscal year are budgeted in the normal budget process.

NCGS 159-13.2 authorizes counties to adopt capital project ordinances for major projects that may take longer than a year to design and build. Such a project ordinance is adopted not for the current fiscal year, but for the time it takes to complete the project. For example, a major building would be budgeted in a capital projects ordinance, and the appropriations would continue over the two and one-half years it took to acquire the property, design the building, bid the construction, and complete the construction.

This fund accounts for numerous smaller capital projects and equipment, as well as the major capital projects. Appropriations do not lapse at year-end, but continue until the asset is purchased.

General obligation bonds require approval by referendum in most cases. However, state law allows a county to issue general obligation bonds without voter approval for up to 2/3 of the amount of "net principal" paid off in the previous fiscal year. The net principal amount is determined by taking the amount of debt principal paid off in the previous year, then subtracting the principal added in that year from any new debt issued. For example, if a county paid off \$7,000,000 of principal in a year, but issued new debt of \$4,000,000 in that same year, the "net principal" reduction for the year would be \$3,000,000. The county could issue general obligation bonds up to 2/3 of that amount, or \$2,000,000, without a referendum. This 2/3 bond capacity is not cumulative. If it is not used in that specific fiscal year, the county loses that bond issuance capacity.

### NOTES:

The proposed Capital Improvements Program, which includes projects for the next six years, contains the financing for the hospital renovation project, the Citizens Center renovation project, and the Court House renovation project.

*Revised April 2016*

CIP Request	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2026	Total Cost of Project
<b>Airport</b>	3,500,000.00	6,500,000.00					10,000,000.00
<b>Board of Elections</b>							
<b>Cooperative Extension</b>							
Current entry way includes two wooden doors side by side. Change to single glass door with glass side lights.	\$3,000.00						\$3,000.00
<b>Emergency Management</b>							
<b>EMS</b>							
<b>Animal Services</b>							
AS-2 - This project would replace the existing C and D side kennels to upgrade them to the newer style kennels that are throughout the other sections of the shelter. This project would also replace the cat condos to the newer style kennel as well.	\$37,000.00						\$37,000.00
<b>County Manager's Office</b>							
<b>TLC</b>							
<b>Fire Marshal</b>							
<b>Human Resources</b>							
<b>Health Department</b>							
<b>Library</b>							
The Shanklin branch library is in need of an expansion. The Shanklin family owns	\$300,000.00						\$300,000.00
Hire a consultant and architech to develop plans for a permanent West Lincoln Library.	\$150,000.00	\$2,000,000.00					\$2,150,000.00
<b>Parks and Recreation</b>							
REC 1 - Design and construction of ~15,000 sq. foot recreation center at West Lincoln Park. Center would include multipurpose space for basketball, volleyball, exercise/dance, office space, and meeting room(s). Community recreation center needed for youth sports, classes and activity space (West Lincoln Community Center)	\$50,000.00	\$1,500,000.00	\$1,500,000.00	\$500,000.00			\$3,550,000.00
<b>Parks and Recreation continued</b>							
REC 2 - Paving of parking lots. Grading of multipurpose field. Light replacement for existing	\$110,000.00		\$35,000.00				\$145,000.00
REC 3 - Pave additional parking. Install playground play surface to replace mulch and address drainage issues (West Lincoln)	\$40,000.00	\$35,000.00					\$75,000.00
REC 4 - Parking lot upgrades/repairs, including new sign and additional parking needed for FY17. Irrigation for ballfields for FY18. (Optimist Club Road Denver)	\$50,000.00	\$30,000.00					\$80,000.00
REC 5 - Parking lot to be paved to cut down on dust and mud and also to define parking. Parking is also used by Union Elementary for overflow. Outfield fence on main field needs to be raised to accommodate adult teams due to shorter distance. (Vale Recreation Area)	\$50,000.00	\$10,000.00					\$60,000.00
REC 6 - Phase 1 of park was completed in FY14. Additional nature trail work is ongoing. Additional pit gravel needed to refresh walking trail with increased use. (Rock Springs Park)	\$10,000.00						\$10,000.00
REC 7 - Shade structures needed to shade equipment for users. Second picnic shelter needed as demand for space is very high especially during summer months. (East Lincoln Park)	\$50,000.00	\$165,000.00					\$215,000.00
REC 8 - Purchase and development of property for a park/athletic complex in the Ironton township. (Ironton Park Sports Complex)			\$60,000.00				\$60,000.00
REC 9 - Site selection and development of skate park on property already publically owned. (Skate Park)			\$25,000.00	\$100,000.00			\$125,000.00
REC 10 - An indoor event center capable of handling large events for large events, banquets, weddings, and corporate functions. The center would become an economic tool to draw such events to the county. (Indoor Event Center)							
REC 11 - The aquatics complex would be available for entire county and to high school swim teams. Need for competition size pool needed. (Indoor Aquatic Center)							
<b>Grounds</b>							
GR1 (REC1) - Replace aged and worn out Kubota Zero-Turn mowers	\$40,800.00	\$12,600.00					\$53,400.00
GR2 (REC1) - Replace 1/2 ton trucks and trailers with two (2) cabover chassis and landscape beds. (Landscape Trucks)	\$101,028.68						\$101,028.68
GR3 (REC2) - Replace 1/2 and 3/4 ton trucks with 1 ton trucks.		\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00		\$200,000.00
GR4 (REC12) - Purchase and replacement of grounds care equipment		\$15,000.00	\$10,000.00	\$10,000.00	\$7,500.00		\$42,500.00
GR5 (REC24) - Bio-retention pond (\$29,000) and trail (\$6,000). (Shanklin Garden and Trail)		\$29,000.00	\$6,000.00				\$35,000.00

CIP Request	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2026	Total Cost of Project
<b>Grounds Continued</b>							
GR6 (B13) - Repair drainage problems at Shanklin Library	\$50,000.00						\$50,000.00
GR7 - Purchase of new computers.	\$1,900.00						\$1,900.00
GR8 - Purchase of a used 60' bucket truck and chipper. (Tree equip)	\$55,000.00						\$55,000.00
<b>Building Maintenance</b>							
B1 - Replace acoustic panels and paint walls, railings and wing areas back stage. This will include the balcony area as well. Improve Sound system	\$50,000.00						\$15,000.00
B5 - Renovation of former hospital (\$12,600,000) Citizen Center (\$2,430,000)	\$15,030,000.00						\$15,030,000.00
B6 - 1997 Ford F-150 (\$24,000) 2003 Ford Ranger (\$35,000)		\$15,000.00	\$35,000.00				\$50,000.00
B7 - Construct parking lot and demo old jail.	\$125,000.00						\$125,000.00
B9 - Repairs and upgrades to exterior of building. Review condition of panels and replace as needed. Replace windows. (Citizens Center) FY 16 Approved	\$1,300,000.00						\$1,300,000.00
B15 - Remove and replace barrel roof (Gaston College)	\$170,000.00						\$170,000.00
B16A - General Maintenance such as paint and carpet.	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$150,000.00	\$300,000.00
B20 - Replace heating units in Planning/Inspections building.	\$95,000.00						\$95,000.00
B21 - Replace roof at Lincoln Wellness Center (McBee Street)	\$80,000.00						\$80,000.00
B22 - Repair and paint exterior of Courthouse	\$80,000.00						\$80,000.00
B23 (REC3) - Building addition completed in FY16. Lights in gymnasium upgraded to LEDs in FY15. HVAC needs to be upgraded and gym/restrooms need to be repainted. (ELCC)	\$50,000.00						\$50,000.00
<b>Building Maintenance continued</b>							
B24 (REC5) - Roof replacement, installation of HVAC system and electrical/plumbing upgrade	\$110,000.00	\$200,000.00					\$310,000.00
B25 (REC21) - Equipment - Scissor Lift		\$18,000.00					\$18,000.00
B26 - Carpet machine to maintain carpets in County buildings.	\$3,000.00						\$3,000.00
B27 - Replace roof on the Medical Arts building at Gamble Dr.	\$300,000.00						\$300,000.00
<b>Register of Deeds</b>							
<b>Sheriff's Office &amp; Jail</b>							
<b>Social Services</b>							
<b>Soil and Water</b>							
<b>Natural Resources</b>							
<b>Tax</b>							
Renovate/remodel part of 3rd floor of the old bank building and move Reappraisal to that location	\$60,000.00						\$60,000.00
Renovate/remodel basement of the old bank building to utilize the breakroom and storage area in the basement	\$30,000.00						\$30,000.00
Remodel the first floor of the old bank building where the Tax Department (other than Reappraisal) is currently located	\$400,000.00						\$400,000.00
<b>Veterans</b>							
<b>E-911 Communication Center</b>							
<b>Senior Services</b>							
<b>Finance</b>							
<b>Planning &amp; Inspections</b>							
submitted a solicited proposal to update our current green screen software to their TRAKit	\$375,000.00						\$375,000.00
	<b>22,886,728.68</b>	<b>10,624,600.00</b>	<b>1,816,000.00</b>	<b>580000</b>	<b>77500</b>	<b>150000</b>	<b>36,139,828.68</b>
<b>Outside Agencies</b>							
Schools	13,500,000.00	30,000,000.00					
Gaston College	225,000.00	225,000.00					
EDA (Woodcock and Airlee)	3,000,000.00						
	<b>39,611,728.68</b>	<b>40,849,600.00</b>					

Capital Project	FY 17 Fund Balance	FY 17 Loan/ Other	Funding Source	FY 18
• Airport Business Park \$10,000,000.00				
• Airport Business Park Company Z Phase I		\$1,800,000.00	Loan	
• Airport Business Park T Hangars Phase II		\$5,300,000.00	Loan	
• Airport Business Park Corporate Hangars Phase III		\$2,200,000.00	Loan	
• Airport Business Park Phase IV				
• Animal Services- Animal Kennels	\$37,000.00		Fund Balance	
• Library- West Lincoln Library Plans	\$150,000.00		Fund Balance	
• Library- Shanklin Library land purchase				\$300,000.00
• Recreation- West Lincoln Park Rec Center Plans				\$50,000.00
• Recreation- grading, paving and lights				\$140,000.00
• Recreation- Rock Springs Park Trail gravel				\$10,000.00
• Recreation- East Lincoln Park Shade Covers				\$50,000.00
• Maintenance- Replace mowers				\$40,800.00
• Maintenance- Replace 1/2 ton with 1 ton truck				\$50,514.00
• Maintenance- Correct drainage issue at Shanklin				\$50,000.00
• Maintenance- Purchase used bucket truck for tree removal				\$55,000.00
• Maintenance- Block Gym Roof/Elect/Plumb				\$110,000.00
• Maintenance- Roof Medical Arts Bldg				\$300,000.00
• Maintenance- Gaston College Roof				\$170,000.00
• Maintenance- New Roof Lincoln Wellness Center	\$80,000.00			
• Tax- Renovate 3 <sup>rd</sup> floor for Appraisal				\$60,000.00
• Tax- Renovate Basement breakroom/storage				\$30,000.00
• Tax- Renovate Main Lobby				\$400,000.00
• Lincoln County Schools-Bond Repairs or new school?		\$12,500,000.00	Bond	
• EDA- Woodcock possible purchase with Gaston County				\$2,000,000.00
• EDA- Airlie grading		\$1,000,000.00	Phase III Money Airlie	
• BOC- Government Center		\$15,000,030.00	Loan	
• BOC- Citizen Center and Court Renovation	\$2,000,000.00		Fund Balance	
• BOC- Cronland Renovation	\$1,100,000.00		Fund Balance	
• BOC- Jail Parking Lot	\$125,000.00		Fund Balance	
• BOC- Jail Renovation	\$850,000.00		Fund Balance	
• BOC- Pay Increase Employees 2%	\$608,000.00			
• BOC- Additional School Expense FY 17 only	\$807,509.00			
<b>Total</b>	<b>\$5,757,509.00</b>			<b>\$3,816,314.00</b>